

# House File 113 - Introduced

HOUSE FILE \_\_\_\_\_  
BY PETTENGILL, LUKAN, S. OLSON,  
DE BOEF, UPMEYER, STRUYK,  
ALONS, HORBACH, DRAKE, DEYOE,  
and PAULSEN

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act exempting investment counseling services from state sales  
2 tax.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 1606HH 83  
5 ak/mg:sc/14

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1 1 Section 1. Section 423.2, subsection 6, unnumbered  
1 2 paragraph 1, Code 2009, is amended to read as follows:  
1 3 The sales price of any of the following enumerated services  
1 4 is subject to the tax imposed by subsection 5: alteration and  
1 5 garment repair; armored car; vehicle repair; battery, tire,  
1 6 and allied; ~~investment counseling~~; service charges of all  
1 7 financial institutions, ~~excluding service charges for~~  
1 8 ~~investment counseling~~; barber and beauty; boat repair; vehicle  
1 9 wash and wax; campgrounds; carpentry; roof, shingle, and glass  
1 10 repair; dance schools and dance studios; dating services; dry  
1 11 cleaning, pressing, dyeing, and laundering; electrical and  
1 12 electronic repair and installation; excavating and grading;  
1 13 farm implement repair of all kinds; flying service; furniture,  
1 14 rug, carpet, and upholstery repair and cleaning; fur storage  
1 15 and repair; golf and country clubs and all commercial  
1 16 recreation; gun and camera repair; house and building moving;  
1 17 household appliance, television, and radio repair; janitorial  
1 18 and building maintenance or cleaning; jewelry and watch  
1 19 repair; lawn care, landscaping, and tree trimming and removal;  
1 20 limousine service, including driver; machine operator; machine  
1 21 repair of all kinds; motor repair; motorcycle, scooter, and  
1 22 bicycle repair; oilers and lubricators; office and business  
1 23 machine repair; painting, papering, and interior decorating;  
1 24 parking facilities; pay television; pet grooming; pipe fitting  
1 25 and plumbing; wood preparation; executive search agencies;  
1 26 private employment agencies, excluding services for placing a  
1 27 person in employment where the principal place of employment  
1 28 of that person is to be located outside of the state;  
1 29 reflexology; security and detective services; sewage services  
1 30 for nonresidential commercial operations; sewing and  
1 31 stitching; shoe repair and shoeshine; sign construction and  
1 32 installation; storage of household goods, mini-storage, and  
1 33 warehousing of raw agricultural products; swimming pool  
1 34 cleaning and maintenance; tanning beds or salons; taxidermy  
1 35 services; telephone answering service; test laboratories,  
2 1 including mobile testing laboratories and field testing by  
2 2 testing laboratories, and excluding tests on humans or  
2 3 animals; termite, bug, roach, and pest eradicators; tin and  
2 4 sheet metal repair; transportation service consisting of the  
2 5 rental of recreational vehicles or recreational boats, or the  
2 6 rental of motor vehicles subject to registration which are  
2 7 registered for a gross weight of thirteen tons or less for a  
2 8 period of sixty days or less, or the rental of aircraft for a  
2 9 period of sixty days or less; Turkish baths, massage, and  
2 10 reducing salons, excluding services provided by massage  
2 11 therapists licensed under chapter 152C; water conditioning and  
2 12 softening; weighing; welding; well drilling; wrapping,  
2 13 packing, and packaging of merchandise other than processed  
2 14 meat, fish, fowl, and vegetables; wrecking service; wrecker  
2 15 and towing.

## EXPLANATION

2 16  
2 17 This bill exempts the furnishing of investment counseling

2 18 services from state sales tax.  
2 19 LSB 1606HH 83  
2 20 ak/mg:sc/14